# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

This form provides a detailed breakdown and justification of specific budgeted expenses for the CACFP institution's Child and Adult Care Food Program (CACFP) Centers Budget Worksheet. Institutions must complete this form for all items marked with an asterisk (*) on the CACFP Centers Budget Worksheet. The form helps the Connecticut State Department of Education (CSDE) determine that proposed costs are reasonable, necessary, and allowable for the operation and administration of the CACFP. Submit this form in the CSDE's Connecticut Online Application and Claiming System for Child Nutrition Programs (CNP System).

Sponsor name:_____ Agreement number:_____

**C: Operational Costs**

These costs result from serving meals to CACFP participants. Check the box below that applies to the center's aggregate purchases.

☐ Aggregate purchases are under $350,000.

☐ Aggregate purchases are $350,000 or more.

1. **Food purchases**
   Total annual amounts of CACFP and non-CACFP funded Items:_____

| 2. **Non-food supplies and small equipment purchases (under $15,000):** Examples include paper goods, cleaning supplies, and small equipment purchases. List each item below. | Total annual amounts of CACFP and non-CACFP Funded Items |
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**Total Non-food supplies and small equipment purchases** [sum of all lines]: _____

3. **Postage/printing**
   Total annual amounts of CACFP and non-CACFP funded Items:_____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

**4. Food Service Labor and Taxes** *Attach additional pages if needed.*

| **Column A:** Employee name | **Column B:** Position | **Column C:** Work hours | **Column D:** Hourly rate | **Column E:** Total monthly hours worked for agency | **Column F:** Total monthly hours worked for CACFP | **Column G:** Total monthly required employer taxes paid by agency | **Column H:** Total monthly required employer taxes attributable to by CACFP | **Column I:** Total monthly food service labor paid by agency | **Column J:** Total monthly food service labor attributable to CACFP | **Column K:** Total monthly Food Service Labor and Taxes **[Add columns G-J]** | **Column L:** Total annual amounts of CACFP and non-CACFP funded items **[Multiple column K by number of months of CACFP operation]** |
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**Total Annual Food Service Labor and Taxes** [sum of all lines in Column L]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

**5. Food Service Benefits** *Attach additional pages if needed.*

| **Column A:** Employee name | **Column B:** Health insurance annual amount paid by agency | **Column C:** Health insurance annual amount assigned to CACFP | **Column D:** Dental insurance annual amount paid by agency | **Column E:** Dental insurance annual amount assigned to CACFP | **Column F:** Life insurance annual amount paid by agency | **Column G:** Life insurance annual amount assigned to CACFP | **Column H:** Retirement annual amount paid by agency | **Column I:** Retirement annual amount assigned to CACFP | **Column J:** Other annual amount paid by agency * | **Column K:** Other annual amount assigned to CACFP * | **Column L:** Total monthly amounts of CACFP and non-CACFP funded items **[Add columns B-K]** | **Column M:** Total annual amounts of CACFP and non-CACFP funded items **[Multiple column L by number of months of CACFP operation]** |
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**Total Annual Food Service Benefits** [sum of all lines in Column M]: _____

* Describe below each source of “Other“ benefits listed in columns J and K.

## 6. Food Service Equipment Purchases/Depreciation ($15,000 and over)

List all equipment costing $15,000 or more. An individual item must cost at least $15,000 to be classified as "equipment." Any item that costs less than $15,000 is a "supply" and should be listed on line 2 "Non-food supplies and small equipment purchases" under "C: Operational Costs" on page 1. Do not aggregate individual supplies to total $15,000.

- Three bids/quotes and a justification of need must be submitted prior to purchasing projected expense items costing $15,000 or more.
- Additional procurement procedures must be followed when purchasing equipment over $350,000.
- All equipment in this category must be depreciated.
- Attach documentation to support percent use by the CACFP and documentation for determining annual depreciation. The following is a depreciation example for a $15,500 freezer with a useful life of 7 years and a 50 percent allocation to the CACFP: Step 1: $15,500 divided by 7 years equals $2,214.29. Step 2: $2,214.29 multiplied by 50 percent (.50) equals $1,107.14 or the annual depreciation amount (as allocated to the CACFP).

| **Column A:** Item | **Column B:** Purchase date | **Column C:** Total cost | **Column D:** Life expectancy | **Column E:** Annual depreciation | **Column F:** Percent allocated to CACFP | **Column G:** Total cost |
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**Total Food Service Equipment Purchases/Depreciation ($15,000 and over)** [sum of all lines in Column G]:_____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

## 7. Utilities

Indicate utilities expenses allocated to CACFP activities. Describe other utility expenses charged to CACFP rented space.
Attach a description of the percentage allocation to CACFP.

| **Column A:** Type of utility | **Column B:** Specify description of "other" types of utilities | **Column C:** Total cost | **Column D:** Percent allocated to CACFP | **Column E:** Monthly cost to CACFP | **Column F:** Annual cost to CACFP **[Multiply Column E by number of months of CACFP operation]** |
|---|---|---|---|---|---|
| Electricity | | | | | |
| Gas | | | | | |
| Water/Sewer | | | | | |
| Other utility 1 (specify) | | | | | |
| Other utility 2 (specify) | | | | | |
| Other utility 3 (specify) | | | | | |

**Total Annual Utilities** [sum of all lines in Column F]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

## 8. Contracted Services

Indicate contracted or paid services for administrative and operating functions not performed by any organization personnel. Contracted services may include but not limited to catered meals/food service management contracts, kitchen maintenance services, etc. Costs for contracted services may be charged as incurred. Copies of all contracts must be submitted. Attach cost allocation documentation, if applicable.

| **Column A:** Type of service | **Column B:** Specify description of "other" types of service | **Column C:** Total cost | **Column D:** Percent allocated to CACFP | **Column E:** Monthly cost to CACFP | **Column F:** Annual cost to CACFP **[Multiply Column E by number of months of CACFP operation]** |
|---|---|---|---|---|---|
| Catered Meals | | | | | |
| Kitchen maintenance | | | | | |
| Other service 1 (specify) | | | | | |
| Other service 2 (specify) | | | | | |
| Other service 3 (specify) | | | | | |

**Total Annual Contracted Services** [sum of all lines in Column E]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

## 9. Equipment Rental or Lease

Indicate contracted or paid services for administrative and operating functions not performed by any organization personnel. Contracted services may include but not limited to catered meals/food service management contracts, kitchen maintenance services, etc. Costs for contracted services may be charged as incurred. Copies of all contracts must be submitted. Attach cost allocation documentation, if applicable.

| **Column A:** Type of equipment | **Column B:** Monthly cost | **Column C:** Percent allocated to CACFP | **Column D:** Annual cost to CACFP **[Multiply Column C by number of months of CACFP operation]** |
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**Total Annual Equipment Rental or Lease** [sum of all lines in Column D]: _____

**10. Other (Specify)**

List all other operating costs. Note that written approval from the CSDE is required for all "Other" costs. Contact the CSDE's Bureau of Child Nutrition Programs for guidance.

| **Column A:** Other costs | **Column B:** Monthly cost | **Column C:** Percent allocated to CACFP | **Column D:** Annual Cost to CACFP **[Multiply Column C by number of months of CACFP operation]** |
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**Total Annual Other Costs** [sum of all lines in Column D]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

**D: Administrative Costs** *This section must be completed by all sponsors with more than one site*

These costs result from planning, organizing, and managing a food service operation under the CACFP. All new institutions (independent centers and sponsors of centers) and renewing sponsoring organizations must:

- demonstrate adequate amounts of non-CACFP funds to support CACFP administrative functions; and
- report all CACFP (if used) and non-CACFP funds to support the administrative functions of the CACFP.

A portion of the reimbursement for costs associated with administering the CACFP may be retained by the sponsoring organization. A sponsoring organization may retain up to 15 percent of the total CACFP reimbursement received or the actual net administrative costs incurred, whichever is less, unless the CSDE Bureau of Child Nutrition Programs provides a written waiver. These costs must be included in the CACFP budget. All CACFP costs must be necessary, reasonable, allowable, and properly documented, and in accordance with FNS Instruction 796-2 revision 4 and all other applicable federal guidance, OMB Circulars and regulations, including 2 CFR 200.

**Related party transactions and conflicts of interest:** Sponsors must disclose in advance to the CSDE all related party transactions (e.g., an institution entering a business relationship with its parent corporation, subsidiary, employees, officers, agents, and/or family members). In addition, the sponsor must provide justification for the related party transaction and receive specific prior written approval from the CSDE and/or USDA. Supporting documentation will be required for all administrative costs claimed.

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

## 1. Administrative Labor and Taxes *Attach additional pages if needed*

| **Column A:** Employee name | **Column B:** Position | **Column C:** Work hours | **Column D:** Gross hourly rate | **Column E:** Total monthly hours worked for agency | **Column F:** Total monthly hours worked for CACFP | **Column G:** Total monthly required employer taxes paid by agency | **Column H:** Total monthly required employer taxes attributable to by CACFP | **Column I:** Total monthly administrative labor paid by agency | **Column J:** Total monthly administrative labor attributable to CACFP | **Column K:** Total monthly administrative Labor and Taxes **[Add columns G-J]** | **Column L:** Total annual amounts of CACFP and non-CACFP funded items **[Multiple column K by number of months of CACFP operation]** |
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**Total Annual Administrative Labor and Taxes** [sum of all lines in Column L]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

## 2. Administrative Benefits *Attach additional pages if needed*

| **Column A:** Employee name | **Column B:** Health insurance annual amount paid by agency | **Column C:** Health insurance annual amount assigned to CACFP | **Column D:** Dental insurance annual amount paid by agency | **Column E:** Dental insurance annual amount assigned to CACFP | **Column F:** Life insurance annual amount paid by agency | **Column G:** Life insurance annual amount assigned to CACFP | **Column H:** Retirement annual amount paid by agency | **Column I:** Retirement annual amount assigned to CACFP | **Column J:** Other annual amount paid by agency * | **Column K:** Other annual amount assigned to CACFP * | **Column L:** Total monthly amounts of CACFP and non-CACFP funded items **[Add columns B-K]** | **Column M:** Total annual amounts of CACFP and non-CACFP funded items **[Multiple column L by number of months of CACFP operation]** |
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**Total Administrative Benefits** [sum of all lines in Column M]: _____

* Describe below each source of “Other“ benefits listed in columns J and K.

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

| **Column A:**<br>Administrative cost budget item | **Column B:**<br>Description (refer to information in column A) | **Column C:**<br>Total cost | **Column D:**<br>Amount allocated to CACFP | **Column E:**<br>Annual amount<br>**[Multiply column D by number of months of CACFP operation]** |
|---|---|---|---|---|
| **3. Administrative Office Supplies**<br>*Itemize in column B.* | | | | |
| **4. Transportation for Facility Monitoring/Travel**<br>*Describe in column B.* | | | | |
| **5. Office Rent and Maintenance** | | | | |
| **6. Utilities (unless included with rent)** | | | | |
| **7. Other Administrative Costs:** All other administrative expenses previously approved by the CSDE for the current reporting period. *Specify the type of cost in column B, e.g., training, communications, printing and postage, equipment costing more than $5,000, travel, insurance premiums, and contracted services. Attach the CSDE's written approval as supporting documentation.* | | | | |
| **Indirect Costs (Reported in line 7, above)**<br>*Indicate approved federal indirect cost percentage rate in column B. Attach indirect rate approval documentation.* | | | | |

**Total Administrative Cost Budget Items** [sum of all lines in Column E]: _____

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

**Operating Budget Total**

| | |
|---|---|
| Page 1: Food Purchases | _____ |
| Page 1: Non-food Supplies and Small Equipment Purchases (under $15,000) | _____ |
| Page 1: Postage/printing | _____ |
| Page 2: Total Annual Food Service Labor and Taxes: | _____ |
| Page 3: Total Annual Food Service Benefits | _____ |
| Page 4: Total Food Service Equipment Purchases/Depreciation ($15,000 and over) | _____ |
| Page 5: Total Annual Utilities | _____ |
| Page 6: Total Annual Contracted Services | _____ |
| Page 7: Total Annual Equipment Rental or Lease | _____ |
| Page 8: Total Annual Other Costs | _____ |
| **A: Total Operating** | _____ |

**Administrative Budget Total**

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|---|---|
| Page 10: Total Administrative Labor and Taxes | _____ |
| Page 11: Total Administrative Benefits | _____ |
| Page 12: Total Administrative Cost Budget Items | _____ |
| **B: Total Administrative** | _____ |

**Budget Total**

| | |
|---|---|
| **Operating Budget and Administrative Budget** [Sum of A and B] **Grand Total** | _____ |

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

In accordance with federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, this institution is prohibited from discriminating on the basis of race, color, national origin, sex (including gender identity and sexual orientation), disability, age, or reprisal or retaliation for prior civil rights activity.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language), should contact the responsible state or local agency that administers the program or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339.

To file a program discrimination complaint, a Complainant should complete a Form AD-3027, USDA Program Discrimination Complaint Form which can be obtained online at: https://www.usda.gov/sites/default/files/documents/ad-3027.pdf, from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

1. mail: U.S. Department of Agriculture
   Office of the Assistant Secretary for Civil Rights
   1400 Independence Avenue, SW
   Washington, D.C. 20250-9410; or
2. fax: (833) 256-1665 or (202) 690-7442; or
3. email: program.intake@usda.gov

This institution is an equal opportunity provider.

# Child and Adult Care Food Program (CACFP) Centers Budget Detail Form

The Connecticut State Department of Education is committed to a policy of equal opportunity/affirmative action for all qualified persons. The Connecticut Department of Education does not discriminate in any employment practice, education program, or educational activity on the basis of race; color; religious creed; age; sex; pregnancy; sexual orientation; workplace hazards to reproductive systems, gender identity or expression; marital status; national origin; ancestry; retaliation for previously opposed discrimination or coercion, intellectual disability; genetic information; learning disability; physical disability (including, but not limited to, blindness); mental disability (past/present history thereof); military or veteran status; status as a victim of domestic violence; or criminal record in state employment, unless there is a bona fide occupational qualification excluding persons in any of the aforementioned protected classes. Inquiries regarding the Connecticut State Department of Education's nondiscrimination policies should be directed to: Attorney Louis Todisco, Connecticut State Department of Education, by mail 450 Columbus Boulevard, Hartford, CT 06103-1841; or by telephone 860-713-6594; or by email louis.todisco@ct.gov.

For more information, visit the CACFP section of the CSDE's Connecticut Online Application and Claiming System for Child Nutrition Programs (CNP System) webpage or contact the CACFP staff at the Connecticut State Department of Education, Bureau of Child Nutrition Programs, 450 Columbus Boulevard, Suite 504, Hartford, CT 06103-1841. This form is available at https://portal.ct.gov/-/media/sde/nutrition/cnpsystem/cacfp_centers_budget_detail_form.pdf.

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